

known as electronic data interchange and The Commissioner General ;

"Uncustomed goods" includes dutiable goods on which the full duties due have not been paid, and any goods, whether dutiable or not, which are imported, exported, carried coastwise or in any way dealt with contrary to the provisions of this Act;

"Utensil" includes a container, tank, storage bin, receptacle or vat;

"Variable import duty" means import duty imposed on goods imported into The Gambia and specified in the Eleventh Schedule;

"Vehicle" includes every description of conveyance for the transport by land of human beings or goods;

"Vessel" includes every description of conveyance for the transport by water of human beings, animals or goods;

"Voyage" includes flight by aircraft;

"Warehoused" means deposited in a Government or bonded warehouse with the authority of the person in charge of the warehouse;

"Warehouse keeper" means the holder of a licence granted in respect of a bonded warehouse;

"Wash" means the fermented liquor from which spirits are produced by distillation;

"Wharf owner" includes an owner or occupier of an approved place of loading or unloading or of a sufferance wharf;

"Wine" means a port or liquor of a strength not exceeding 50 degrees of proof which is made from fruit and sugar or from fruit and sugar mixed with any other material and which has undergone a process of fermentation and includes mead;

"Worts" means the liquid obtained by dissolving sugar

or molasses in water or by extracting the soluble portion of malt or corn in the process of brewing and any primary or colouring solution;

"WCO" means The World Customs Organisation as set up by the Customs Cooperation Council;

"WTO" means the World Trade Organisation.

### Entry of goods/vessels

(2) For the purposes of this Act:

- (a) goods shall be deemed to be entered when the entry, made and signed by the owner in the prescribed manner, is accepted and signed by the proper officer and when any duty due or deposit required under this Act in respect of the goods has been paid or security has been given for compliance with this Act;
- (b) goods shall be deemed to be entered for home use when they have been declared for use in The Gambia, other than temporary use, and the provisions of paragraph(a) have been fulfilled;
- (c) the time of importation of goods shall be deemed to be the time at which the goods come within the boundaries of The Gambia;
- (d) the time of exportation of goods shall be deemed to be:
  - (i) the time at which the carrying aircraft or vessel departs from its final position, anchorage or berth at the port or place within The Gambia at which the goods are shipped for exportation;
  - (ii) in the case of goods exported overland, the time at which the goods pass across the boundaries of The Gambia;
- (e) where an aircraft, vessel or vehicle arrives within The Gambia from a foreign port or